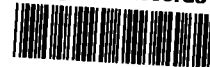


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January 5, 2001

Mr. Craig Melodia
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Mail Code C-14J
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Mr. Michael J. O'Callaghan
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41 S. High Street, Suite 2210
Columbus, Ohio 43215

Re: Skinner Landfill ADR
Bushelman Trust and John F. Bushelman Const., Inc.
JFB, Inc.
Settlement Considerations - Ability to Pay

Dear Craig and Michael:

I enclose herewith to both of you the 1999 Trial Balance forwarded to me by Tracy Engel on January 4, 2001, which brings the accounting for the John F. Bushelman Trust up to January 1, 2000. Please accept this as supplementing the informal record submitted to both you on December 15, 2000.

I enclose herewith to Michael only the following Remediation Plans and Reports prepared by SRW Environmental Services, Inc. related to the subsurface soil and ground water contamination and the remediation project at the real estate owned by the John Bushelman Trust at 11980 Runyan Drive, Cincinnati, Hamilton County, Ohio:

April 28, 1999 Remediation Action Plan
September 13, 1999 Second Quarter 1999 RAP Report to BUSTR
November 24, 1999 Third Quarter 1999 RAP Report to BUSTR
March 6, 2000 Fourth Quarter 1999 RAP Report to Bustr
May 11, 2000 First Quarter 2000 RAP Report to BUSTR
July 20, 2000 Second Quarter 2000 RAP Report to BUSTR
November 10, 2000 Third Quarter 2000 RAP Report to BUSTR

Michael has directed me to forward those cumbersome submissions to him for his review and he is authorized to distribute all or any part of any of the submissions to Craig Melodia or any other party in interest, including the Department of Justice.

Please advise me of any other matters within our control which may be of assistance to you in these settlement negotiations.

Very truly yours,

G. Robert Hines

GRH/kf
encs.
cc: Tracy Engel, Trustee